

## NOTES FROM THE: Deputy Assistant Secretary, Budget

By now, the FY99 Program Budget Decision (PBD) cycle is history. The FY99 President's Budget (PB) should be on its way to the printers—closely followed by the Air Force's PB Highlights. Hopefully, we've given the MAJCOMs greater insight into this year's process through access to our PBD database. For a blow-by-blow transaction history—ABIDES is still your best source. Join us on the net (i.e. the FM Home Page) for the FY99 PB Highlights and Media Conference information.

**Working Capital Fund Cash Summit.** The Air Force will hold a high level, multi-functional summit to discuss Working Capital Fund (WCF) cash management early in 1998. The summit will focus on process changes to improve cash accounting and forecasting at all levels of WCF management. The team will also discuss training requirements for cash managers. We expect participation from the Defense Finance and Accounting Service, the Air Force Audit Agency, Air Force Materiel Command, and USTRANSCOM.

**Material Support Division (MSD) Stand-Up.** The consolidation of the wholesale supply divisions was effective 1 October 1997. While there were growing pains, all the data systems are updated and the prices finalized. AFMC has a hot line available to all customers at DSN 986-0731 or commercial 937-656-0731, and further information available on their web site at <http://www.afmc.wpafb.af.mil/hqafmc/sc/msd>.

**Streamlining Budget Operations.** SAF/FMBOO is leading the development of a new annual financial plan. A task force within FMB is examining several alternatives to present to the MAJCOMs. Our goal is to reduce workload and provide only must have information in the annual financial plans which are normally due to SAF/FMB in May of each year. We are planning to implement the new format with the FY99 Financial Plan preparation.

**Base Operating Support Metric.** We are making rapid progress toward development of a base operating support metric for Program Element Code xxx96. Briefings and meetings have been held with AF/XPP and AF/ILX. A second call for data was released to the MAJCOMs in October. Our goal is to have the metric ready for the FY00 POM after review by the MAJCOMs and the AF Corporate Structure.

**Financial Information Resource System (FIRST).** In our last update we explained that Anderson Consulting was making a technical assessment and recom-

ending improvements for our budget systems modernization initiative, FIRST. Since that time, we have restructured the FIRST program to implement many of their recommendations. SAF/FMB, AFCIC (AF/SC), Electronic Systems Center (ESC), Standard System Group, and Materiel Systems Group were all involved in developing the final recommendations. We have assigned program management responsibility to the new ESC Financial Special Projects Office (FN SPO), one of approximately 20 new Systems Program Offices established by ESC to develop and maintain various information systems.

The transition of FIRST program management to ESC/FN is complete. ESC/FN is pursuing an accelerated acquisition development effort that will involve proposals submitted from interested contractors. ESC/FN released an initial Commerce Business Daily query to the public in mid-October for Commercially-Off-The-Shelf (COTS) software that contractors could use to develop portions of FIRST. ESC/FN is having an independent team assess work done to date and plans to have contracts in place no later than April 1998 with software deliverable in 12 months or less. We will furnish details of the planned schedule when they are available.

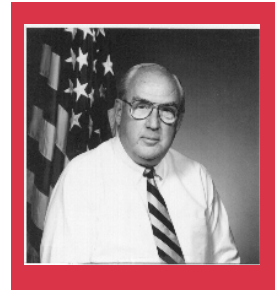
SAF/FMBMA-S, located at Maxwell AFB, Gunter Annex, Alabama, remains a key player in FIRST and will define and manage functional budget system requirements. Defining requirements for the next iteration of FIRST began in December 1997. This next iteration will focus on the requirements for acquiring accounting data for use in FIRST. For a more detailed definition of Acquire Accounting, please consult the FIRST home page. The home page address is [www.ssg.gunter.af.mil/FIRST](http://www.ssg.gunter.af.mil/FIRST).

**Financial Management Policy Review.** SAF/FM has invited the SAF/AQ and AF/IL communities and AFMC to participate in a review of financial management policy which, where appropriate, will recommend changes that will facilitate more efficient program management and execution. The objective is to provide a forum which can identify specific policies and procedures under FM control that are proven impediments to important reforms or initiatives. The review will also consider problems in policy application or understanding, training and education. Suggestions for areas of review should be forwarded to SAF/FMB.

# NOTES FROM THE:

## Deputy Assistant Secretary, Cost & Economics

by Mr LeRoy T. Baseman



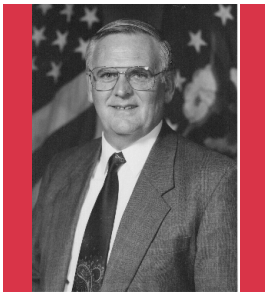
### Cost Integrated Product Teams (CIPTs) Lessons Learned

The streamlined CIPT milestone review process has proved itself productive for all involved. Practical lessons learned identified include earlier start dates, developing and abiding by a firm estimate schedule and the early identification of high cost/ risk areas. Additional benefits include a greater number of interim reconciliations with the program office, the continual production and review of estimate documentation, avoiding downtime due to schedule slips, considering risk analysis up front, avoiding changes in computer tools (i.e., ACEIT vs Excel), maintaining a spirit of cooperation in the CIPT, and using e-mail to help communication and exchange information.

### Contractor Cost Data Report (CCDR) Reengineering Status

New CCDR Processing Guidance instructs ACAT I program offices to coordinate all CCDR plans through their respective CIPTs. As the designated lead of Air Force ACAT I program CIPTs. The Air Force Cost Analysis Agency (AFCAA) is beginning to initiate the coordination of CCDR plans through the CIPT. AFCAA is preparing guidance on the Air Force review process for ACAT I (Acquisition Category I) program CCDR plans. AFCAA is also working to identify which organization(s) will be responsible for review and approval of Air Force ACAT II and III program CCDR Plans.

If you would like more information on how to initiate a review of your CCDR plan through the CIPT, contact Theresa O'Brien at (703)604-0394. If you would like to be a part of the CCDR Focus Group or would like more information on the CCDR Reengineering efforts, refer to the CCDR web site at <http://www.ida.org/DIVISIONS/card/CCDR/ccdr.htm>.



## NOTES FROM THE:

# Deputy Assistant Secretary, Financial Operations

by Mr John J. Nethery

### Jump Start Results

In October 1997, the Air Force Council approved recommendations from the commands and headquarters staff to study a potential of 41,000 military and civilian Air Force authorizations for outsourcing and privatization (O&P). At press time, the commands were in the process of packaging their proposals (e.g., considering command-wide vice individual A-76 studies and merging like-functions for A-76 studies) for SECAF/CSAF approval. We expect to announce the studies (which will take many months to complete) during the next few months. FM identified three main areas for Jump Start:

1) DFAS Streamlining resulting in a reduction of 479 USAF military authorizations assigned to DFAS (approved in PBD 416 in Nov 97),

2) Travel re-engineering reductions of 386 installation FM authorizations (29 civilian & 357 military) (approval is subject to implementation of the Defense Travel System (DTS)), and

3) DFAS Capitalization/Consolidation of the remaining RAFO/AFO functions (approval subject to USD(C) decisions).

The 1,100 reductions and transfers will be spread over the FYDP and are subject to change.

MAJCOMs have specific information on installation cuts. In addition, some number of FM AFSC authorizations may be converted to civilian or O&P'd in other functional areas, e.g., resource advisors assigned to a squadron identified in Jump Start. We will assess the impact as authorizations are identified. Despite these reductions, several thousand FM positions will remain in the Air Force and we will have a viable career field.


### Report to Congress on AFAA Audit Recommendations

The Air Force's Semi-Annual Report to Congress on the status of Air Force Audit Agency (AFAA)

recommendations for the period ending 30 September was due 30 October 1997. The report contained a detailed account of the status of all open recommendations where corrective action has yet to be taken as well as those recommendations that were implemented and closed during the period.

SAF/FMPF relies heavily on audit focal points established with each MAJCOM, FOA, DRU, Secretariat, and Air Staff offices to closely monitor and report on the status of audit recommendations. The audit focal point's continued support is needed to ensure responsible OPRs take positive, timely corrective actions to implement recommendations. Aggressive follow-up is especially needed in those cases where the recommendation has remained open far beyond the estimated completion date. OPRs should be encouraged to open a dialog with audit officials and negotiate an alternative course of action in those situations where the recommendation can't be fully implemented as planned or where it no longer makes sense to take the previously agreed-to-action.

### The Defense Commissary Agency (DeCA) In-Store Banking

The Defense Commissary Agency in partnership with NationsBank opened an in-commissary bank at Bolling AFB, Washington, D.C., in November 1997. This is the second in-store bank. The first was opened last summer by NationsBank at Charleston AFB SC. In 1996, there were more than 4,000 public supermarket bank branches in the country—up 40% from a year earlier. DeCA likes the idea of in-store banking because it offers customers a modern convenience and it allows manpower that performed cash functions to now serve customers. The full-service bank is located in the front of stores, using about 450 square feet, with an outside entrance so that civilians on-base can use the bank as well as shoppers of the commissary. Other stores at Army and Navy locations will open soon. 

# NOTES FROM THE:

## Auditor General of the Air Force

by Mr Jackie R. Crawford



### Applying Current Technology to the Audit Process

Like many organizations, we are finding greater use of computer technology can help us accomplish our mission more efficiently and relieve some downsizing strains. Here are a few examples.

**Access to Client Databases.** At first glance, this concept may sound unthinkable—auditors directly accessing client databases and extracting data with limited client involvement. However, when properly coordinated and approved, this process works well for both client and auditor. Consider first the conventional practice—auditors requested data and clients wrote retrievals, obtained the data, and provided it to the auditors either in hard copy or electronic media. Success depended on how clearly the auditor communicated his/her requirements, how proficiently the client wrote retrievals, and how soon the client worked the auditor's request. Conversely, auditors with direct access to client databases can significantly reduce time and effort in obtaining necessary data. To illustrate, in a 3-day period at fiscal year end, one of our auditors extracted 1.7 billion records totaling 247 megabytes of data from nine locations. This effort saved client personnel countless hours in writing and working audit retrievals and also saved auditors 2 staff-months in requesting and reviewing the retrieval products. Additionally, this "rapid response" technique reduced audit cycle time at least a month. To protect client databases, we obtain "read-only" access and ensure only qualified audit personnel, with client knowledge and permission, are provided access.

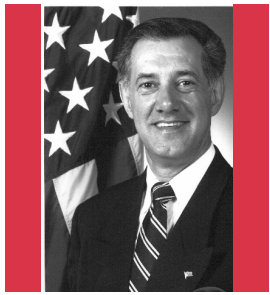
**Data Extraction and Analysis.** Historically, we have taken statistical samples, reviewed the samples in detail, and projected the results to the universe. This approach provides quantified information but does not identify specific errors beyond the sample reviewed. Database analysis tools such as Microsoft Access or Audit Command Language (ACL) allow the auditor to identify anomalies in an entire database within minutes. For example, an auditor at Wright-Patterson AFB recently used Microsoft Access to identify stock numbers of substitute/interchangeable groups that were inconsistent between base and depot. The auditor took 2

weeks to collect the data, 2 days to develop his analysis approach, and 2 minutes to apply his program at each of 11 different bases. By identifying the mismatches, the auditor advised the client of potentially unsatisfactory substitutes between stock numbers. Using this data, base level logistics personnel (a) limited their orders to only valid items and (b) returned invalid substitute items previously ordered. The net effect was more efficient use of the Air Force's scarce logistics resources.

**Automated Working Papers.** Preparing working paper documentation is one of the more time-consuming aspects of auditing. As recently as 10 years ago, auditors handwrote most working papers. As we transitioned to computers, auditors began using word processing technology to prepare working papers more neatly and expeditiously. However, the process still required hard copy printouts for review and storage, and limited automation was available for summarization and report generation. Now the Audit Agency is on the brink of almost completely automating the audit process. To facilitate this process, we have equipped our auditors with laptop computers, and we are testing a very promising automated working paper package. You may soon see auditors scanning documents into their computer rather than making reproductions on your copier. Further, as the Air Force creates more paperless environments, the new technology will enable auditors to transfer data directly into their automated working papers. These improvements will enable us to continue shortening our cycle while effectively dealing with paperless environments.

**Conclusion.** Greater use of computer technology will help us complete our audits faster and do the work with less burden on the client's resources. Based on the feedback I receive, both of these factors are important to your satisfaction with our audit services. Overall, I am looking for our computer investments to yield significant dividends both in our internal process and in the quality of our service.





## NOTES FROM THE:

# Director, Defense Finance and Accounting Service—Denver Center

by Mr John S. Nabil

PayCall gives pay account information to members. Air Force members can now access pay account information through a new automated phone system, "PayCall." MAJCOMs began phasing in the system in October, with all MAJCOMs scheduled to be on line in December.

Information is available for all Air Force active duty, Reserve and Guard personnel and recent separatees. Access is available 24 hours a day, seven days a week, by calling toll-free 1-800-755-7413 from the United States or DSN 926-1281 from overseas.

First-time callers answer a series of questions to validate their identity, after which a personal identification number (PIN) is established. This PIN must be used in all future telephone inquiries. If customers forget their PIN, on-line assistance is available to help reset the PIN. Air Force members can also establish a second PIN to allow another person, such as a spouse, to obtain pay information. During the first month 18,085 callers accessed the system.

During the initial phase of PayCall, 16 percent of first-time callers had trouble establishing their PIN. Several steps have been taken to simplify the process, and reviews of user statistics and surveys are being conducted to ensure the problem is solved.

With PayCall, Air Force active duty members have access to a variety of information and services. Active duty members can get the amount of their last paycheck, federal and state tax information, their leave balance and debt balance, and allotment and direct deposit information, as well as request a reissued W-2 form.

Reserve and National Guard members can access the amount of their last paycheck, tour dates, federal and state tax information, total debt amount and deduction from last pay, as well as request a reissued W-2 form.

Recently separated Air Force members, separated up to 11 months, can access debt information, final pay amount, and tax information, as well as request a reissued W-2 form.

Since all calls are answered by an automated Integrated Voice Response System (IVRS), customers do not have an opportunity to speak to a clerk. For help with pay questions or problems, active, Reserve, and National Guard members should contact their local finance or pay office for assistance.

Debt and Claims Consolidation Saves Government Money. Out-of-service (OOS) Debt and Claims Man-

agement consolidation for all military services continues to move toward excellence, producing some very encouraging savings for the DoD.

To paraphrase a popular saying, It takes money to 'save' money; the DFAS, Debt and Claims Management Directorate, is always looking for ways to reduce the costs associated with collecting money owed the DoD.

In only about four years, efforts have yielded a significant decrease in OOS debt collection costs. The cost to close a debt case has decreased from \$600 to \$273. The current FY98 cost projection for closing OOS debt is \$154. This is a very dramatic cost savings for our customers.

Here's how such a notable task was accomplished. We believe there are two very influential factors that made these savings a reality. Systems standardization helped increase productivity and allows information to be processed uniformly. Economies of scale, produced through consolidation, were also instrumental in reducing the unit cost of collection.

The total FY97 cost of operations was approximately \$10M and collections totaled \$65.8M for individual OOS debts. This means we collected \$37.6M for the Army, \$12.6M for the Navy, \$11.9M for the Air Force, and \$3.7M for the Marine Corps. The return on investment is very good since for every \$1 DoD spends, more than \$6 in collections are returned.

Denver is able to process far more cases, more efficiently and with a greater rate of collection, through such improved customer service inquiry processes as the Automated Call Distribution Interactive Voice Response System (ACDIVRS).

ACDIVRS is a menu-driven system which allows callers to access generic information. This system also allows a debtor to be directly routed to the first-available customer service employee for specific assistance and information regarding their individual out-of-service account.

Former active duty military members or civil service employees or civilians treated at military medical facilities can access ACDIVRS by dialing 1-800-962-0648.

# NOTES FROM THE:

## Standard Systems Group

by Lt Col John H. Gill

The Budget Systems Branch has been busy this past year enhancing an existing system and developing a new Web based expert system. Microbased Budget Automated System (MicroBAS) for Windows version 1.0, 29 Aug 97, is now available via the World-Wide Web on the MicroBAS home page at <http://www.ssg.gunter.af.mil/microbas/microbas.html> or from the SSQ page link at <http://www.wesd.ssg.gunter.af.mil/>. UserID/passwords were sent via AUTODIN message to all organizations on AIG 12962. Organizations that did not receive this message should contact the HQ SSG Field Assistance Branch (FAB) for their UserID/password at DSN 596-5771.

All functions of the DOS version (except the RMS module) have been transitioned to the Windows 3.X/Windows 95/NT environment. A Selective Transaction History is included giving users access to transactions that have occurred in the accounting system over the past months. Users are able to research documents from cradle to grave identifying each step of the process that the particular document has undergone.

Mainframe download emulation access in Windows 3.X is through existing DOS and LAN emulation. Windows 95/NT download access requires use of the InfoConnect Next Generation software package. Since the consolidation to Operating Location (OPLOC) operations, many of the Defense Mega Centers (DMCs) have encountered mainframe performance problems. LOUIS II queries are consuming the mainframe's resources and slowing processing for all users including the OPLOCs daily processing. In an effort to provide relief for developing LOUIS II queries generated by MicroBAS, LOUIS II queries can now be executed at night; thereby improving performance. As a result, users are noticing drastic reductions in download processing time. This end of day scheduling provides a good position of the BQ end of day. It is now unnecessary for users to access an On-Line download during the peak morning processing hours of the mainframe.

User documentation for the Windows version is now on-line through the Help function. AFM 172-313 will be maintained in the interim for the DOS version until all users have been consolidated to an OPLOC. Support for the DOS version is still available through the FAB until all user locations are either closed or consolidated under OPLOCs. Assistance in transitioning from the DOS to the Windows version is available through the FAB as well as technical assistance/difficulty reporting.

The Obligation Adjustment Reporting System (OARS) was up and running on schedule beginning 1 Oct 97 (FY98). This system was badly needed to replace the confusing and time-consuming manual process for upward obligation adjustments (UOA) which caused an increase in workload at all levels. The mission was to develop an

expert system to assist financial analysts at all echelons with the review and approval of upward obligation adjustments, improve the business process, field an operational system prior to FY98, and evaluate expert system technology for future use in financial and budget systems.

OARS was fielded in a record 15 months. SSG, working with Science Applications International Corporation (SAIC), began the development effort with a brief description of customer requirements stating the need for process improvement and an expert system.

Here's how simple it is to process a UOA. The initiator (resource advisor, budget officer, etc.) answers system-prompted questions. Based on those answers (dollar amount, appropriation, and type of adjustment), the expert system determines the level of approval authority required (base, major command, or secretariat). A routing slip is then created generating a sequential e-mail notice for coordination (FSO, contracting, etc.) and/or approval. Should the approval be at a higher echelon, then the exit point, normally the budget office, sends an e-mail notice via routing slip to the entry point at the next echelon. The coordination process is then repeated at each level until approved or disapproved. Once a decision is made, each individual involved in the coordination is sent an e-mail with the decision. Anyone involved in the UOA signs on to OARS using the intranet. As UOAs are approved, the system accumulates totals for the Congressional limitations/thresholds (\$4M/\$25M limits per PPA for within scope changes). Thus, the expert system eliminates manual tracking, hard copies and manual reporting.

The project was divided into three phases: Phase I was to develop and field a prototype in four and one-half months. Rapid development of the prototype began and it was placed into beta testing on schedule and under budget 17 January 1997 at Sacramento ALC and Nellis AFB. Phase II expanded the prototype to include HQ AFMC and all AFMC bases; HQ ACC and Nellis AFB; and the secretariat level on 1 July 1997. During July and August, seven hands-on training classes were held at Gunter Annex. Classes were provided to administrators from all Major Commands, followed by training for administrators from many of the subordinate organizations. Phase III, worldwide implementation, was completed on schedule 1 October 1997.

The OARS home page is now available via the World-wide Web at <http://www.ssg.gunter.af.mil/oars/oars.html>. MicroBAS and OARS systems continue to be supported by HQ SSG/SBFB and 24-hour support is provided through HQ SSG FAB, DSN 596-5771.

# NOTES FROM THE:

## Comptroller Training Flight

### Training Quota Allocation Process

Are you interested in getting yourself or one of your personnel into a course at the Schoolhouse but you're not sure what to do? Here is a summary of the process and guidelines which we hope will help. Remember, the key is contacting the Training Manager at the Schoolhouse.

All requirements (quotas) are preset at a Training Programmed Requirement (TPR) conference one year before the effective date of the class. Each MAJCOM sets their requirements and forwards these to HQ AETC for consideration at the conference. It is determined how much money will be allocated for each course and the requirements from each MAJCOM is determined based on allocated money.

Now that you know how your quotas are established let's move on to getting a quota for a course if you do not have one allocated to you.

The first step is to determine what course you'd like or need to attend. A list of official courses and the required prerequisites can be found in AFCAT 36-2223 (formerly AFM 50-5). The next step is to call the Training Manager (TM) at the Schoolhouse, Ms Joan Nehlsen, DSN 736-7353. The TM will research the quotas by command to determine what command is not going to use their quota(s). If a command is willing to give up a quota, that major command DP will contact 2AF/DOPR to inform them of the transaction to remove the quota from their command.

The Schoolhouse TM will call the requesting major command DP and inform them of this transaction. The DP folks will coordinate the request back through the FM training manager. The requester must forward all pertinent data to 2AF/DOPR to input the individual on the class roster. Sounds simple—not quite.

This takes coordination and communication on your part and that of the TM at the Schoolhouse—

but it can be done. Don't wait until the last minute to do these transactions because it takes time. Please start at least 45 days in advance of the class start date.

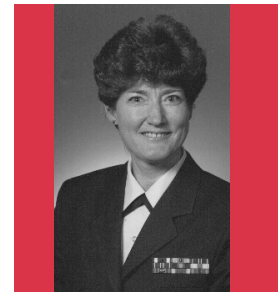
If you have questions concerning this type of transaction or any question regarding the courses at the Schoolhouse, please call Ms Nehlsen. We're in the business of training—please let us know if we can help assist keeping the training program productive to the career field.



# NOTES FROM THE:

## Professional Military Comptroller School

by Lt Col Deborah Bielling



### Professional Continuing Education for Resource Managers

When you read this, I'll be gone from PMCS. I'll always treasure my tour as a PMCS instructor. Why? Because at PMCS I was involved with one of the best professional continuing education (PCE) programs available to Department of Defense (DoD) resource managers. I worked with the highest levels of comptroller leadership, many distinguished guest speakers expert in comptrollership and related specialties, a first-class faculty with diverse comptrollership experiences, and exceptional students from every facet of DoD resource management. It was an awesome experience. As I bid farewell, I thought I'd leave some final thoughts for those looking for professional development opportunities. I'll address the importance of PCE and explain how PMCS is actively involved in the PCE process. As I'm sure you'll agree, in our dynamic career field change seems to be the only constant. In such an environment PCE is important. Comptrollers or financial managers who are certified public accountants, certified internal auditors, certified cost analysts, or certified government financial managers are very familiar with PCE. These professionals must complete annual PCE requirements in order to retain their certified designation. There are many good reasons that PCE is applicable to all resource manager professionals, not just certified ones. Three of these reasons follow:

1. PCE is needed to stay in the forefront of the increasing complexity of comptrollership. Issues such as new legislation, changes in the organizational structure, and emphasis on outsourcing and privatization make it challenging to remain informed and competent in all areas of resource management.

2. PCE is required to keep up with the explosion of information technology. The push towards more use of electronic capabilities and access to the "information highway" means that all comptroller professionals must be proficient in computer skills.

3. PCE is also necessary to maintain the knowledge we already have. Education should never stop. Everyone in the comptroller field can benefit from occasional review of the basics in the areas of comptrollership and personal growth. For these reasons every resource manager professional should pursue PCE. And PMCS offers one of the best programs. At PMCS we are actively involved in the PCE process. Our vision is to improve accountability and fiscal readiness of DoD personnel by providing world class financial management education. Our approach to PCE is outlined in our fourfold mission:

- To develop the individual's ability to adapt the financial management and comptroller's role to the economic, political, and technical environment impacting DoD.
- To promote comprehension of issues and policies affecting defense financial management and military readiness.
- To expand awareness of and promote appreciation for the diverse financial management disciplines within DoD.
- To encourage personal growth in the areas of wellness, communication and leadership.

To accomplish our mission, the students attending PMCS are exposed to nine curriculum areas. The objectives of each area directly contribute to PCE for resource managers. The nine areas are conveniently divided into three groups and fit comfortably into a framework of three themes.

The first theme is Major Components of Financial Management. It includes the areas of Resource Allocation, Execution and Accounting, and Auditing and Internal Controls. During lessons in Resource Allocation, the student examines the philosophy and techniques of managing DoD resources at high levels of command (Department



and above) to include the role of the comptroller, DoD Resource Management System, interactions among functional areas, and influences exerted on operational activities' resource management by the Congress, Office of Management and Budget (OMB), Office of the Secretary of Defense (OSD), and military departments. In the area of Execution and Accounting, students analyze techniques employed by financial managers in the execution of DoD budgets and the accounting for DoD funds. Finally, while studying Auditing and Internal Controls, students comprehend the concepts and principles associated with current and evolving auditing and internal control policies and practices.

The second theme is Tools for Modern Comptrollership. Under this heading are the areas of Economics for Resource Management, Information Technologies, and Analysis for Resource Management. Hours associated with Economics for Resource Management allow students to evaluate economic concepts, techniques, and analyses in the management of limited resources. In Information Technologies students are given opportunities to comprehend the concepts and principles associated with information management by examining and discussing contemporary theories, topics, terminology, and problems associated with information in today's environment. Class members learn about effective employment of computer resources used to generate much of the information for financial and resource managers. The focus of Analysis for Resource Management is for each student to comprehend the capabilities and limitations of quantitative aids to decision making, and the role of analysis in the allocation and distribution of military resources.

The final theme is Personal Development for Success. It includes the areas of Executive Communication, Leadership and Management, and Total Personal Wellness. Executive Communication helps the student apply executive skills and abilities including oral and written communication and group dynamics through oral presentations, short and long papers, and group interaction. Interwoven in this area is an emphasis on group problem solving. Leadership and Management gives the students opportunities to comprehend leadership and management theories and concepts in order to refine their leadership style/management philosophy and examine its relationship to the resource management work environment. The last area covered at PMCS is Total Personal Wellness where the students comprehend the importance of fitness, the importance of controlling stress, and

the promotion of total wellness. The outcome is to seek a sense of well-being, improved mental efficiency, and heightened productivity.

Using the three themes, PMCS broadens the professional horizons of the students by providing a comprehensive focus on the nine curriculum areas. During my assignment at PMCS I know we accomplished our mission when the students made comments such as: what a great experience; I understand the 'bigger picture' now; I'm glad I came to PMCS; and I'm going to recommend PMCS to others.

The balanced program at PMCS not only gets outstanding reviews from the students, it is also recognized for academic credit and for meeting auditor PCE requirements. The American Council on Education recommends to college officials that PMCS is equivalent to 6 semester hours at the graduate level (3 semester hours in managerial accounting or public finance, and 3 semester hours in organizational management or managerial economics). In addition, the Air Force Audit Agency will accept PMCS class attendance for 145 hours of PCE for auditors.

Now you know the importance of PCE and how PMCS is involved in the PCE process. Resource managers pursuing PCE contribute to the professional competence in our career field. Individuals can stay informed of changes in our complex specialty, keep up with and become proficient during the information technology explosion, and maintain their knowledge base in the basics of comptrollership and personal growth areas. At PMCS, students are exposed to a balanced PCE program. It includes nine curriculum areas that fit into three broad themes: Major Components of Financial Management, Tools for Modern Comptrollership, and Personal Development for Success. For supervisors who are looking for professional development opportunities to send your subordinates, and for professionals who haven't attended, PMCS offers one of the best PCE programs available to DoD resource managers. I leave PMCS grateful for a rewarding experience.

# NOTES FROM THE:

## Chief for Enlisted Matters



by CMS Lorraine A. Tanner

I want to start with a simple thank you. I am so impressed with all of you. What a difference you are making in our Air Force. Thanks for the commitment to do things better. Thanks for the courage to change. And thank you so much for the sacrifices you and your families make every day so our airplanes can fly and our freedoms are protected.

I have seen the impact of your labor. I walk through customer service areas that are empty because you are doing your job right the first time. I hear our airmen on the flightline talking about engines and weapons systems and overtime and responsibility. What I don't hear them saying is their pay is wrong or they never got their travel reimbursement. What I hear Commanders and Senior Enlisted Advisors saying is how great the Comptroller folks are and how responsive you are to the needs of the people in your command, wings, or centers. What I am hearing is you are making a difference each and every day. You are respected, you are appreciated. You are key to the success of our Air Force. And I thank you.

As I travel I am overwhelmed with your desire to continually improve what we do and how we do it. One of the most impressive thoughts I hear day in and day out is the importance of communication. I hear it from our brightest airmen to our wisest general officers. Your ideas are outstanding. Although I cannot write them all in such a small space, I thought I would pass on some of the most basic ways you can enhance communications within the Financial Management Network. I agree that this is critical to the future of our business and the continued success of our people.

First and foremost...talk to each other. You have new ideas all the time. Every minute of every day someone thinks of a better way to do what we do. Pass those ideas on. Not all of them will work, but if we don't try, how will we ever know? And guess what, even though it may not work for your office, it might work somewhere else; so you need to talk across MAJCOM and base level lines. You

need to call your old friends from school or other assignments. If you have a tough financial management problem, don't hesitate to call other experts at other bases who might have seen it in the past. We have always counted on each other and as we continue to get smaller I think it is even more critical that we network amongst ourselves.

As supervisors, talk and listen to your people. You will be amazed at what a little communication can do to the efficiency and morale of your organizations. Folks want to know what you expect from them and they want more responsibility. People inherently want to succeed. Give them the opportunity to do so. Yes, there will be failure, but I remember more from the mistakes my bosses let me make than the ones they protected me from making. Really listen to their ideas and conversations. Many things we think will never work, could end up being the solution to a big problem. You never know unless you try.

But let's not forget that listening goes both ways. Know your bosses priorities and make them yours. Listen to what they are saying. Ask questions to ensure you understand what is expected and always keep your chain of command informed of what is going on in their organization. Strong lines of communication up and down the chain of command are critical for everyone. But most of all, let us never forget to let people know when they really did a great job. Let's let them know they are appreciated. And most of all, let us continue to remind each other how crucial financial analysis, military and civilian pay, accounting, disbursing, and travel services are to the men and women of the United States Air Force.